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CEDARHURST, NY 11516  
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September 5, 2018

Hon. Jesse Furman  
Thurgood Marshall Courthouse  
40 Foley Square  
New York New York 10007

Re: **David Carlebach**

Dear Hon. Furman:

My name is Roy Hoffmann, am 54 years old and have been a New York State licensed and practicing Certified Public Accountant since 1998. I am writing this letter to inform you of my relationship with Mr. David Carlebach, who will be appearing before you shortly.

On December 1, 2017, I was sentenced, in Queens County, to Riker's Island for a six month period, for committing a felony. The details of my case are not relevant to my letter so I will not explain the circumstances. However, while incarcerated at the Robert N. Davoren Center, I attended weekly Jewish Services, where I met Mr. Carlebach. At the weekly services, attended by approximately ten inmates and led by Rabbi Kwolbrun, the Rabbi at the facility, Mr. Carlebach was very involved and helped lead the discussions. He impressed me because of his broad knowledge and manner of speaking along with his way of explaining the topic(s) at hand to everyone present. In addition, Mr. Carlebach led the Friday night Services, at which time he explained the written liturgy he was reading and answered many questions the other inmates, including myself, posed to him. He consistently made sure that all Jewish inmates were accounted for and present and assisted in numerous issues that came up including making sure Kosher meals were provided to them and, if problems arose, to make sure it was dealt with. In addition, he counselled myself and numerous other inmates and explained the wrongs he committed, expressing a deep remorse and new respect for the law of the land. During the four months that I was with Mr. Carlebach, I personally grew attached to him and now hold a deep respect for him. I am proud to call him a friend.

I realize that Mr. Carlebach has pled guilty to a crime and understand the law requires accountability. I, myself, was in a similar situation. However, I believe, that having Mr. Carlebach incarcerated further, would not serve any purpose. I believe that Mr. Carlebach has realized the errors of his past and would be a valuable asset to society, if he were allowed to proceed with his life.

Thank you for taking the time to read my letter and may G-d grant you the wisdom to properly judge all who come before you.

  
Roy Hoffmann, CPA